

Exhibit 132



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Surrogate Court of Manhattan,

I am a registered legal attorney of law practicing my business at YingKe Law Firm in the city of Beijing, China. At the request of my client, Andrew Wang, I am writing you this letter with my best knowledge on matters related to the exhibition at Beijing Capital Museum, and sales of Chinese paintings from the Wang family collection conducted by King's family on the market.

The "BaoWuTang" artworks' exhibition at the Beijing Capital Museum was sponsored by the Chinese government under the departments of Cultures and Lyrics. And co-sponsored by the HanHai Auction Co., Ltd. which is also owned by the government. The opportunity was rare and it was the first time in history that the Chinese government sponsor an artworks' exhibition originated from the same family collection. I have assisted my client Mr. Andrew Wang in the process during that event in last November show, and I know that sources of exhibited artworks came from different owners especially artwork named Guo Xi, came from Wang family member in Taiwan. Andrew Wang was invited by sponsors because he is knowledgeable to his family background. He is not just carrying on his Wang family tradition, but a grandson from a prestigious family of Chinese history, such factors are important to art communities as well as to the exhibition itself.

I have attached a few pages on sold paintings from Wang Family Collection; Shitao album of Landscape is the most recently heard sale of estate property. According to our information, the album is a very important piece among the Wang family collection, sold recently for 4 million US\$; "Landscape after Ni Tsan" by Bada sold privately last year for about 12 Million RMB (about 1.77 million US\$); "Beauties and Trees" by Chen HongShou sold also last year at a Shanghai auction house for about 32 million RMB (about 4.7 million US\$); Wang Mien's "Tree" will appear at Beijing Poly auction soon. Many other sold pieces are believed to appear on the market soon as well. We are in the process of getting solid information from buyers and will provide those information to courts associated with those legal lawsuits of Wang family assets.

If you have further questions, please contact me at 86-10-51292573.
Thank you for your attention.

Sincerely yours,

Bin Guo

